REPORT

ON THE

ADMINISTRATION

OF

THE SALT DEPARTMENT

OF THE

BOMBAY PRESIDENCY

(WITH APPENDICES)

1916-17

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C. R. No. 2157 of 1917.

From

R. M. MAXWELL, Esquire, M.A., I. C. S.,
Acting Collector of Salt Revenue,
Bombay;

To

The Honourable Mr. S. R. ARTHUR, I. C. S.,
Commissioner of Customs, Salt, Opium and Abkari,
Bombay.

Bombay, 11th August 1917.

Sir,

INTRODUCTORY.

I have the honour to submit the Annual Report on the administration of the Salt Department for the financial year 1916-17.

Collector's office.

2. The officers in charge of the Department have been—

From 1st to 11th April	...	Mr. W. C. Shepherd, I. C. S.
From 12th April to 23rd May	...	Mr. R. E. Gibson, I. C. S.
From 24th May to 15th November.		Mr. W. C. Shepherd, I. C. S.

I was in charge from the 16th November until the end of the year.

Supervising Staff.

3. The supervising staff at the beginning of the year consisted of one Collector, ten Assistant Collectors and one Native Assistant to the Collector. The subsequent changes were as follows :—

(I) The Native Assistant's post which had been left vacant from 13th March 1916 was abolished from 1st October 1916.

(II) The Northern Frontier and Kharaghoda Ranges were combined from 11th August 1916 under one Assistant Collector.

(III) The appointment of the Assistant Collector of Salt Revenue, Coast Guard Service, was reduced and a post of Superintendent of Lights on Rs. 350—25—600 per mensem was created in its place under Government Order No. 8195, dated the 22nd August 1916.

Strength of the Department.

4. During the year under report the following changes were made in the subordinate establishment :—

(*a*) Under the sanction conveyed in Government Order, Revenue Department, No. 6687, dated the 5th July 1916, the reorganization of the pay and prospects of the Menial Establishment of the Department included the following principal features :—

(i) Adoption of improved rates of pay for the menials employed in the Northern Frontier, Kharaghoda, Surat (including the Daman Frontier), Thana and Uran Ranges coupled with reductions in the numerical strength of the establishments.

The pay of the revised grades now stands as follows :—Duffedars Rs. 45 ; Sowars Rs. 38 and 37 ; Jamadars Rs. 40, 35, 30 and 25 ; Havildars Rs. 20 and 18 ; Naiks Rs. 16 (Northern Frontier and Kharaghoda) and 15 ; Peons Rs. 13 (Northern Frontier and Kharaghoda), 12, 11 and 10. The pay of the Resaidar, Northern Frontier, was also raised from Rs. 55 to 75 ; of the Farrier from Rs. 60 to 70; of the Subedar from Rs. 50 to 60; of the Armourer from Rs. 30 to 40; and other minor improvements were made.

(ii) Grant of a local allowance of Re. 1 to men serving in the Surat (including Daman Frontier) and parts of the Thana and Uran Ranges, and of Rs. 2 to men serving in the latter two Ranges between Bassein creek and the Uran Salt Works.

(iii) Discontinuance of the deduction of pension contributions from the pay of the menial establishment employed in the Thana, Surat and Uran Ranges.

The following changes were made during the year in giving effect to the revision:—

Decrease.		Increase.	
1	Armourer	4	8-monthly Camel Sowars on Rs. 35.
302	Peons, 12-monthly		
313	Peons, 9-monthly		
59	Mounted Force, 12-monthly.		
675		4	

(*b*) By Government Order, Revenue Department, No. 8195, dated the 22nd August 1916, one Inspector in the Coast Guard Service who was not included in the reorganization scheme was transferred to the Preventive Branch of the Salt Department and the Coast Guard Service was reorganized as follows:—

(i) The appointments of the Senior Inspector and 11 Inspectors were abolished together with the boats of all Inspectors and the Sewree Dockyard and their Establishments.

(ii) Five new posts of Inspectors on Rs. 120—10—300 were created, three of whom are to work in the Coast line and two are in charge of the Thana and Bassein creeks and Bombay harbour respectively.

In giving effect to the reorganization which was partly introduced in the previous year, the following further changes were made:—

Increase.		Decrease.	
1	Clerk on Rs. 40.	5	Clerks (1 on Rs. 45, 1 ,, ,, 40, 1 ,, ,, 35, 1 ,, ,, 30, 1 ,, ,, 25)
1	Clerk on Rs. 30.		
		2	Lascars on Rs. 12 each.
2		7	

The officers doing duty as Coast Guard Inspectors in the 5 existing appointments are at present included in the regular cadre of the Department and the appointments on progressive pay have remained unfilled pending absorption of the excess appointments in the ordinary grades.

(*c*) By Government Order, Revenue Department, No. 9053, dated the 19th September 1916, five of the appointments proposed for abolition in the reduction scheme were utilized in allotting four extra clerks to Viramgam and one to Castle-Rock and the following appointments were abolished:—

1 Sarkarkun, Diggi, on Rs. 80.
1 Sarkarkun, Shiroda, on Rs. 80.
1 Sarkarkun, Talewadi, on Rs. 60.
1 Sarkarkun, Tankari, on Rs. 60.
1 Sarkarkun, Dholera, on Rs. 60.
1 Preventive Officer, Mahul, on Rs. 100.
1 Special Officer, Cambay, on Rs. 100.
1 Clerk on Rs. 40.
4 Clerks on Rs. 30.
3 Clerks on Rs. 25.
12 Clerks on Rs. 20.
2 Clerks on Rs. 20, 9-monthly.

The appointment of the Sarkarkun, Bulsar, on Rs. 60 continued to be held nominally by the Special Officer appointed to sort and index records according to the revised A, B, C, D Lists.

(*d*) By Government Order, Revenue Department, No. 9440, dated 30th September 1916, one Naik on Rs. 15, four peons on Rs. 12 and four peons on Rs. 11, 9-monthly, were transferred to the Northern Frontier Establishment from the Surat Range on the transfer of the Dholera Taluka to the charge of the Inspector, Dhandhuka Beat.

(*e*) By Government Order, Revenue Department, No. 9117, dated the 21st September 1916, an appointment of a Junior Daroga on Rs. 40 per mensem was created in lieu of two posts of Nakedars—one at Bhayndar and the other at Shenkhai in the Rai Taluka of the Thana Range.

(*f*) By Government Order, Revenue Department, No. 10310, dated the 28th October 1916, the Customs Establishment at Castle-Rock and Viramgam was strengthened by the addition of 4 Inspectors on Rs. 100 each.

(*g*) By Government Order, Revenue Department, No. 2537, dated the 1st March 1917, the 4 posts of Camel Sowars (8-monthly) on Rs. 35 created by Government Order, No. 6687, dated 5th July 1916, were converted into 3 posts (8-monthly) on Rs. 40.

Summary of constitution and operations of the Department.

5. A summary of the constitution and operations of the Department as a whole is subjoined, the corresponding figures for 1915-16 being given for the purpose of comparison :—

	1915-16.	1916-17.	Increase.	Decrease.
1. Number of supervising officers	12	11	.....	1
2. Number of subordinate establishment ...	5,864	5,153	.....	711
3. Number of talukas	39	33	.....	6
4. Number of salt-works	425	422	1	.....
5. Number of maunds of salt excised and imported by sea and land on payment of duty	1,27,37,865	1,19,51,805	.....	7,86,060
6. Number of maunds of salt delivered free and at nominal rate of duty ...	8,08,865	5,06,053	.....	3,02,812
7. Total number of maunds of salt excised, imported, delivered free, or at nominal duty	1,35,46,730	1,24,57,858	.....	10,88,872
8. Total Revenue ... ... Rs.	1,33,97,852	1,71,24,410	37,26,558	.....
9. Number of offences enquired into ...	94	83	.....	11

6. The financial results of the last year's administration, compared with those of the preceding four years, are exhibited below :—

Year.	Gross receipts.	Expenditure.	Refunds.	Total of expenditure and refunds.	Net receipts.	Percentage charges on gross receipts.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1912-13 ...	1,24,15,063 4 0	21,44,092 13 8	71,344 6 1	22,15,437 3 9	1,01,99,626 0 3	17 13 6
1913-14 ...	1,27,59,184 15 10	20,47,016 4 4	69,504 15 4	21,16,521 3 8	1,06,42,663 12 2	16 9 5
1914-15 ...	1,43,80,294 14 11	20,73,104 6 9	96,018 3 9	21,69,122 10 6	1,22,11,172 4 5	15 1 4
1915-16 ...	1,33,97,852 4 10	19,88,689 8 5	84,470 4 5	20,73,159 12 10	1,13,24,692 8 0	15 7 7
1916-17 ...	1,71,24,409 12 5	21,33,650 4 5	95,925 6 9	22,29,575 11 2	1,48,94,834 1 3	13 0 4

The fall in the percentage of charges on gross receipts is due to the increase of duty assisted by reductions in the cost of establishment, as anticipated in last year's report.

SALT.

SALT.

General sources of supply.

7. The salt with which the Bombay Presidency Salt Department has to deal may conveniently be classified under the heads :—

(1) Baragra or Rann salt made from brine wells on the edge of the Lesser Rann of Cutch in the two Agars of Kharaghoda and Udu, six miles apart, and jointly named the Pritchard Salt Works. These are Government property and worked departmentally.

(2) Sea salt made within the Presidency. Of this, the one factory of Dharasna on the south Gujarat Coast near Bulsar is both Government property and worked departmentally. The rest, with three exceptions, are

grouped within a radius of 30 miles of Bombay City, and the few of them which are Government property are leased to private individuals for working; the majority are owned as well as worked privately.

(3) Imported salt, mostly from sea salt-works in Goa territory.

Appendix F indicates the relative importance of these three sources of supply to the Presidency.

Salt is issued at the nominal duty of a pice per maund (to cover cost of establishment only) to "Foreign Malabar", *i. e.*, to the States of Travancore and Cochin; and free of all duty to the States of Janjira, Cambay and Radhanpur and the Estates of Patri and Jhinjuwada on the Northern Frontier; also occasionally in replacement of duty-paid salt proved to have been lost at sea before the consignment had been passed at the Preventive Station.

BARAGRA SALT.

BARAGRA SALT.

Produce.

8. The produce and sales of Baragra Salt during the last two manufacturing seasons are given in Appendix A.

The quantity of Baragra Salt in stock on the 1st July 1916 was 45½ lakhs against 41 lakhs on the same date in the previous year.

The following table gives details of the manufacture of salt at the Pritchard Salt Works during the last two seasons:—

Salt-works.	Season.	Number of pans worked.	Total crop.	Average yield per pan.	Maximum yield per pan.
			Mds.	Mds.	Mds.
Kharaghoda (including the new salt-work).	1915-16	352	19,54,731	5,553	13,484
	1916-17	353	18,02 370	5,106	11,628
Udu	1915-16	297	18,47,781	6,221	11,437
	1916-17	288	12,25,908	4,256	9,499
Total ...	1915-16	649	38,02,512	5,859	13,484
	1916-17	641	30,28,278	4,724	11,628

With the object of increasing the output of salt 20 new pans were opened in the New Extension where the supply of brine is copious and has not yet been fully exploited. The unusually favourable agricultural season however prevented the enlistment of additional Agrias and it was only with the greatest difficulty that many of the old Agrias were persuaded to adhere to their profession. The new pans could therefore only be worked at the cost of closing 19 pans of the Kharaghoda old Agar, and the net decrease of 8 in the number of pans worked was the result of this exchange together with the closure of 9 pans in the Udu Agar. Notwithstanding the rarity of sand-storms the season as a whole was unfavourable to manufacture, commencing with a heavy fall of rain which considerably retarded operations at Udu. The output would however have been sufficient to guard against any encroachment on the reserve stock had not unprecedented rains interrupted the storage and caused a wastage of about 3 lakhs of salt in the open. In the end the crop actually stored, although far behind the record storage of last year, compares favourably with records previous to 1915-16 and certainly constitutes a remarkable achievement in the face of the difficulties encountered. The decrease in the average yield per pan in the Kharaghoda Agar is due to the less propitious climatic conditions throughout the manufacturing season, since practically all the salt from this Agar was stored before the rain intervened. In the Udu Agar the great apparent fall in the yield is due principally to damages by rain. The work of the Agrias themselves was satisfactory. Brine was let into the first pan at Kharaghoda on the 5th November 1916 and into the last pan on the 17th December 1916. The first pan was cleared on the 19th March 1917 and the last on the 30th April 1917. At Udu brine was let into the first pan on the 15th November 1916 and into the last pan on the 16th December 1916. The first pan was cleared on the 21st March 1917 and the last on the 3rd June 1917.

Storage.

9. Storage commenced on 16th April 1917 and terminated on the 4th June 1917, the operations thus covering a period of 50 days. Last year a quantity larger by 7¾ lakhs

was stored in 52 days, but comparison is vitiated by the fact that in the year under report operations were almost entirely suspended for 5 days while on several other days progress was necessarily slow. No less than 45 breaches occurred in the railway lines due to floods in the Runn during the storage period. The railway staff took energetic and effective measures to deal with the situation and in other respects assisted the storage by their willing co-operation. Owing to war conditions the B. B. & C. I. Railway Company was unable to replace wastage among the old salt wagons by wagons of a similar type and the use of dissimilar wagons added some complications to our system of storage. The final difficulty, tending annually to become more serious, was the increased cost, scarcity and independence of the labour supply upon which the storage at present so largely depends.

Sales.

10. The sales during the year under report amounted to nearly 33 lakhs against 29¼ lakhs during the preceding financial year. The increase is partly due to the fact that the arrears of indents held over in January and February 1916 under Ordinance No. II of 1916 were fully met during the year under report. There was moreover an exceptionally heavy demand from upcountry merchants, and had not Railway restrictions and to some extent labour difficulties at the Main Stores operated to restrict issues, the sales would have far exceeded all previous records.

11. The manner in which the issues of Baragra salt were distributed during the year under report is shown in Appendix B. More than four-fifths of the issues went to places beyond the Presidency, and the increase in the total sales is more than covered by a rise of 5,41,404 maunds or nearly 50 per cent. in the demand from the United Provinces. This remarkable fluctuation is ascribed to inability of the Pach-Bhadra and Khewra Salt Works to meet the demand owing to Railway restriction and labour shortage. The slight decreases in issues to the Central Provinces and Malwa beyond the Presidency, and to all places except Panch Mahals and the Rewa Kantha and Palanpur Agencies within the Presidency may be explained by the larger issues to these areas during the latter part of the previous year.

Through booking system.

12. For payment of duty, salt traders availed themselves of 22 treasuries and one Railway station as was the case last year. The subjoined statement shows how the different systems of payment of duty on Baragra salt have worked during the year under report compared with the previous year:—

Names of places at which duty was collected.	1915-16.	1916-17.
	Mds.	Mds.
Headquarters office, Bombay, Main Stores, Kharaghoda, and Broach Custom House	7,85,367	6,75,579
Treasuries beyond the Presidency	14,65,659	19,87,464
Stations on the Indian Midland Railway	1,632	1,632
Total ...	22,52,658	26,64,675

Loss and wastage.

13. The quantity of salt written off as loss and wastage during the season was 1,48,967 maunds against 3,17,166 during the previous season. The wastage in the closed stores fell from 14,579 maunds to 4,066 and in the open stores from 2,74,591 to 1,47,707 or 5·2 per cent. of the quantity stored. No heaps were opened during the year under report.

Owing to an abnormally heavy fall of rain measuring 13¼ inches which occurred at Kharaghoda on the 4th and 5th July last the area of the Main Stores was flooded and all the reserve heaps sustained more or less damage. It is therefore to be feared that unusually heavy wastages will be discovered when the existing heaps are cleared.

Stocks at the end of th year.

14. The quantity of Baragra salt in stock at the end of the manufacturing season was 41¾ lakhs of maunds against 45¾ lakhs at the close of the previous year. The wastage of 3 lakhs during the storage and the increase of 2½ lakh in the season's demand are sufficient to account for the diminished balance. A repetition of all the favourable circumstances of the previous year was never counted upon, but it was hoped that the opening of fresh pans in the new ex-

tension would at any rate enable an addition of several lakhs to the reserve, as an advance towards the prescribed standard of two years' requirements. The past season has given a distinct set-back to this programme, and with the demand at its present level even a year of normal production would not make an appreciable difference to the reserve. There is ample area for further exploitation, but the storage of the amount now produced taxes the existing arrangements to the utmost, and owing to the difficulty of attracting fresh Agrias the number of additional pans which can be opened cannot always be determined at will. With an eye to future requirements, therefore, the possibility of an improved system of storage has been under close investigation since the past storage season and it is hoped that a satisfactory scheme of extension will shortly be evolved.

Cost price paid and advances made to Agrias.

15. The quantity of salt on which cost price at 1 anna 9 pies an Indian maund is due to be paid to the Agrias for the past manufacturing season is 28,76,864 maunds after deducting the usual 5 per cent. for wastage from the quantity actually stored. The amount due is therefore Rs. 3,14,657, which, divided amongst 1,923 Agrias, gives Rs. 164 per head for the working season. It has been proposed however that an additional amount of Rs. 29,977 should be paid as compensation for 2,74,074 maunds actually manufactured but lost through rain during the storage process, and the total compensation would thus yield an average of Rs. 179 per Agria against Rs. 203 in the previous year. The total amount advanced to Agrias as takavi during the year was Rs. 3,710 against Rs. 8,036 in 1915-16. The decrease is due to the smaller number of desertions among the Agrias.

Kharaghoda village.

16. The rainfall at Kharaghoda during the year measured 20·31 inches against 8·61 inches in 1915-16. Owing however to the unsatisfactory condition of the catchment drain the Kharaghoda tank filled to a depth of only 1 foot of water at the gauge. It is evident that the whole catchment area of this important tank needs attention in order that an emergency reserve of water may always be available. During the year under report the Kharaghoda 2nd bore yielded an ample supply of water at the rate of 325 gallons a minute. Water from this source has also been supplied at a rate of 6 annas per 1,000 gallons to the Railway Company and free of charge to the Pioneer Magnesia Works. Further use of the water was made for irrigation. The last analysis of the supply shows some decrease in the proportion of Sodium Chloride. The defective condition of the old pipe lines now used for the bore water gave difficulty during the Storage Season and the matter is in the hands of the Public Works Department. Work was commenced on 11th August 1916 at the new bore at Udu, sanctioned by Government Order, Public Works Department, No. A-8727, dated 22nd August 1916. Water was struck on 21st September 1916 at a depth of 253 feet, but a subsequent accident necessitated the commencement of a fresh bore and a depth of 181 feet was reached on 31st March 1917. Work is still in progress with the intention of tapping the same source which has given excellent water at Viramgam. In the meanwhile the supply available was utilized in the Udu Salt Works during the latter part of the season.

The vital statistics of the Government village at Kharaghoda during the year under report are as follows :—

The population rose to 2,741 from 2,683 in the last year. The number of births was 91 or 33·2 per mille against 72 or 26·8 per mille in 1915-16. The number of deaths was 66 or 24·08 per mille against 84 or 31·3 per mille in the previous year. The total number of patients treated at the Dispensary rose from 3,668 in 1915-16 to 4,999 during the year under report. The increase was due to the prevalence of Malaria and to the larger number of Agrias and other people from neighbouring villages who attended the Dispensary. There was a noticeable increase from 546 to 766 in cases of diseases of the digestive system, the cause of which is doubtful, but it is attributed to the uncleanness of the old drinking water pipe lines which are impossible to scour under existing conditions. The necessary improvements are being investigated by the Executive Engineer. The numbers of indoor and outdoor patients treated for Malaria were 12 and 1,272 compared with 8 and 382 respectively in the previous

year, but there were no deaths from Malaria, the number having been 19 last year. A sum of Rs. 300 was devoted to anti-malarial measures, chiefly in the direction of supervising the open channels carrying bore water and preventing the formation of stagnant pools.

On the 1st January 1917 a small Women's Ward for maternity cases containing 4 beds was opened as a memorial to the late Mr. C. R. Macnamara, but all efforts to obtain a qualified nurse proved unsuccessful during the year.

SEA SALT.

PRODUCE.

Dharasna.

17. There was a decrease of 27,438 maunds in the produce of the Dharasna Salt Work due to curtailment of the manufacturing season by the late cessation and early commencement of the monsoon.

Konkan.

The Konkan Salt Works including the Shiroda and Sanikatta Works produced nearly 86½ lakhs of maunds against nearly 89 lakhs in the previous season. The decrease of 2½ lakhs, although not in itself considerable, is disappointing because in view of the depleted balance at the end of the last season and the increased demand the merchants undoubtedly did their utmost to produce the largest possible quantity, but were defeated by climatic conditions worse even than those of the previous year. The prolonged monsoon retarded manufacture at the outset, and unseasonable rainfall after its commencement caused further delays; finally heavy rains put an end to manufacture before the end of May and destroyed large quantities of salt already formed in the pans when another fortnight of hot weather would have converted the season's deficit into a substantial surplus. Owing to the anticipation of a keen demand in the next season some extensions have been sanctioned in existing salt-works, but the area available and ready for increasing the output of sea salt in years of specially high demand or low production is scarcely adequate and efforts are therefore being made to promote the development of the large reserve area at Bhandup.

Sales.

18. The sales during the financial year show a decrease of nearly 13 lakhs compared with the year 1915-16, but it will be noticed in Appendix A that before the close of the manufacturing season the deficiency was reduced to less than 6½ lakhs. The explanation is that low initial stocks combined with a late commencement of manufacture resulted in a shortage of old salt for issue in February before new salt became available in sufficient quantities to meet the demand. During March, April and May a recuperation took place and would have been more marked but for railway restrictions by land and high freights at sea.

Appendix C shows the distribution of sea salt. As usual, nearly three-quarters of the salt sold was removed to places beyond the Presidency. Among these the decrease is shared by all excluding British Malabar, and is attributable to high prices and low stocks up to the end of February in the case of removals by land and to the additional cause of scarcity of tonnage and high freights in the case of removals by sea. The very heavy decrease in removals to Foreign Malabar is due to the fact that the contractor could not comply with indents at the rates agreed upon and was subsequently unable to obtain tonnage when the rates dropped.

Loss and Wastage.

19. The loss and wastage returned at Dharasna was 1,911 maunds against 11,001 maunds in the previous year, and at the other sea salt-works 4¼ lakhs of maunds against 5¾ lakhs. In both cases the decrease is due to the new Saza account system as explained last year.

Stocks at the close of the season.

20. The balance of salt in the sea salt-works including Dharasna on the 30th June this year was nearly 40¾ lakhs of maunds against 46¾ lakhs on the same date last year. This year no shortage would have been experienced on the opening balance of 46¾ lakhs if manufacture had started punctually and the new crop had been normally early. Next year the opening position is not so favourable, but the manufacturing conditions can scarcely be less favourable, and it may therefore be anticipated that with the help of extensions yielding

about a lakh of maunds the sea salt-works will accumulate a more substantial balance after meeting all demands.

21. The following table shows the maximum, minimum and average prices of salt of the Northern and Middle Konkan, Shiroda and Sanikatta Works :—

	Northern and Middle Konkan.		Shiroda.		Sanikatta.	
	1915-16.	1916-17.	1915-16.	1916-17.	1915-16.	1916-17.
	Re. a. p.	Re. a. p.	Re. a. p.	Re. a. p.	Re. a. p.	Re. a. p.
Maximum per maund ...	0 8 0	0 8 0	0 6 0	1 0 0	0 3 0	0 12 0
Minimum per maund ...	0 0 3	0 0 3	0 1 0	0 4 0	0 2 0	0 2 0
Average	0 2 1	0 2 3	0 4 3	0 8 5	0 2 11	0 7 10

It is generally admitted however that these prices, ascertained from the declarations made by the Shilotris in their applications for removal of salt, are often below what was actually charged, and the price at the works is believed to have risen as high as Rs. 2 for a few days when stocks were approaching exhaustion.

IMPORTED SALT.

Quantity and distribution of imported salt.

22. The quantity and distribution of salt imported into the Bombay Presidency are given in Appendix D.

The quantity of Goa salt imported during the year was nearly 4 lakhs of maunds against 5½ lakhs last year. The figure of 1915-16 was abnormal for the reasons stated in last year's report. The chief imports were for Dharwar and for the Madras Presidency, where however the figure fell from 2¼ to 1 lakh. Belgaum, Bijapur and Mysore were the other chief consumers of Goa Salt.

CONSUMPTION.

Consumption of salt in the Presidency.

23. The total quantity of salt issued and imported for consumption in the Bombay Presidency is shown in the subjoined table :—

Name of Province.	Year.	Quantity.	Population.	Average per head.
		Mds.		Lbs.
Gujarat	1915-16	10,56,187	65,30,918	13·3
	1916-17	9,68,229		12·11
Konkan, Deccan and Southern Mahratta Country.	1915-16	25,81,076	1,56,15,054	13·6
	1916-17	22,28,001		11·74
Total ...	1915-16	36,37,263	2,21,45,972	13·5
	1916-17	31,96,230		11·87

The decrease in consumption may be attributed partly to the higher price of salt and partly to the smaller removals towards the end of the financial year when the shortage of stocks occurred. The average is however sufficiently near the normal of 12 lbs. per head to vindicate what was remarked in last year's report, *viz.*, that the rise of duty does not materially affect the individual consumer.

Market prices.

24. The average market price of salt in each district in the Presidency proper during the last four years will be found in Appendix G. The duty having been raised by 4 annas a maund from 1st March 1916, the year under report is the first in which the increased duty has been in force throughout. So far as the general rise in the market price is not accounted for by this circumstance it is attributable to the higher cost price at the works. This again is partly due to the effect of war conditions on the price of labour and partly to actual or anticipated lowness of stocks which the unfavourable character of the season largely failed to counteract as manufacture progressed. An additional local cause which operated

to a varying extent in different districts was present in the high freights due to shortage of tonnage by sea and the uncertain supply of wagons for removals by rail. A further rise of price may be expected before new salt is produced in the next season, but with normally favourable conditions the rise should not be excessive or greatly prolonged.

REVENUE AND EXPENDITURE.

SALT REVENUE.

Revenue and expenditure.

25. The receipts and expenditure of the Salt Department in all its branches for the year under report are shown in Appendix H. An explanation of some of the chief items on both sides of the accounts is given below.

Items of decrease in revenue.

26. The decrease of Rs. 71,600 under Import duty by land is due to smaller imports of Goa salt *vid* Castle-Rock, the previous year's figures having been abnormal. The receipts on account of ground rent show a falling off of Rs. 17,370 on account of the smaller removals from Salt Works. The decrease of Rs. 4,000 under Excise duty at nominal rates was due to the short supply to Foreign Malabar for the reasons explained in paragraph 18. The decrease of Rs. 2,74,000 under "Other Items" is due to the adjustment in the previous year of the price of the Government Salt Works at Matunga sold to the Bombay Port Trust.

Items of increase in revenue.

27. The increase of Rs. 1,40,000 under "Proceeds of sale of Government salt" is due to the increased sales of Baragra salt and that of Rs. 3,900 under "Farms of Government Salt Works" to the increased rental at which the Government salt-works at Matunga were re-leased. The increase of 38½ lakhs of Rupees under Excise duty on Salt issued on permits represents the difference in the rate of duty. The increase of Rs. 80,000 under "Recovery of Salt Agents' Bagging and Sewing Charges" is due both to the increased sales of Baragra salt to up-country and to the fact that traders elected to purchase bags at a uniform rate from the Salt Agents instead of from the local markets where prices ruled high.

The difference of Rs. 5,000 under "Fines and Forfeitures" is due to the sale of a consignment of nominal duty salt on which the shipper refused the option of paying the penalty inflicted for landing bags at intermediate ports.

Items of increase in expenditure.

28. There was an increase of Rs. 7,000 under "Peons' Clothing" owing to the supply of first year's clothing to the peons and Amaldars on the Portuguese Frontier. The increase of Rs. 92,600 under "Salt purchase and Freight on account of Baragra salt" was due to the fact that payment was made in 1916-17 in respect of the record quantity of salt manufactured in 1915-16. The increase of Rs. 12,000 in the cost of laying rails on the Udu Salt Works resulted from adjustment of the accounts in the year under report. The increase of Rs. 1,09,000 under "Salt Agents' Bagging and Sewing Charges" is due to the same causes as the increase of receipts under this head noticed in paragraph 27.

Items of decrease in expenditure.

29. There was a decrease of Rs. 6,000 under pay of superior supervising establishment mainly on account of the abolition of the post of the Native Assistant to the Collector and the combination of the Northern Frontier and Kharaghoda Ranges under one Assistant Collector. The decrease of Rs. 23,000 under "Pay of Subordinate Establishment" is due to the reorganization and reduction of establishments of which details are given in paragraph 4. The decrease of Rs. 15,200 under "Grain Compensation Allowance" is due to partial withdrawal of the concession during the year under report. Owing to the postponement of the less urgent departmental works a saving of about Rs. 24,000 over the Budget grant of Rs. 56,000 was effected under "Petty Construction". The decrease of Rs. 8,000 under Salt purchase and freight on account of salt supplied to the fish-curing yards was due partly to the return to a normal demand at the yards and partly to a lower rate of contract supply during the latter half of the year. The decrease of Rs. 3,400 under "Supply of Water" is chiefly due to the completion of the pipe line to the

Agars at Kharaghoda and consequent discontinuance of the supply by the B. B. & C. I. Railway Company.

MISCELLANEOUS.

Fish-curing yards.

30. The number of fish-curing yards open for business was the same as in the previous year, *viz.* 31. Appendix J shows in detail the transactions at all the yards during the year under report. The total quantity of fish brought to be cured amounted to 2,25,376 maunds against 2,61,230 maunds in 1915-16. The fishing season on the Ratnagiri Coast was generally unfavourable. In Kanara it opened badly but large catches of *bangada* in the latter part of the year compensated for the earlier losses. A new fish-curing yard at Devbag bar has been constructed by the fishermen at their own cost. It will be opened for business at the beginning of the next season. The reported proportion of weight of fresh fish to each maund of salt does not show appreciable variations.

31. The financial results of the working of the yards during the year under report show a profit of Rs. 2,625 against a loss of Rs. 1,275 in the previous year. The improvement is the result of raising the issue price of salt from 7 to 8 annas a maund as sanctioned in Government Order, Revenue Department, No. 7595 of 3rd August 1916.

32. The concession of taking salt to sea from the yards for curing fish at sea was used only by fishermen in the Ratnagiri Taluka and at the Malukurwa yard of the Kanara Range. The total amount of salt so issued was 1,922 maunds.

Offences.

33. The details of offences under the Salt Law during the year under report are given in Appendix K. The number of cases in the Northern Division fell from 3 to 2. One case was detected on the Daman Frontier. The number on the Goa Frontier rose from 16 to 26, but these were all petty cases of illicit removal of salt across the Frontier. The number of cases detected in the Southern Division fell from 75 to 55.

The punishments awarded by the Magistrates in salt cases were on the whole satisfactory.

Farms of Government salt works.

34. The lease of the Government Salt Works at Matunga expired on 31st August 1916 and it was renewed to Mr. Nanabhoy Hormasji Bhivandiwalla at an annual rental of Rs. 17,500 against Rs. 14,000 of the previous lease.

The lease of the Shenwa Salt Work in the Uran Taluka having expired on the 30th of September 1916 was renewed for a further period of five years to the old lessee at an annual rental of Rs. 710.

Mr. Mody of Messrs. Mistry and Mody to whom the Sonagar Salt Work in the Pen Taluka was leased for a term of five years retired from the business in favour of Messrs. Battiwala Brothers and the business is now being managed by the firm known as Messrs. Mistry and Battiwalas. The property which had been much neglected by the late lessee has been much improved by the new lessees and is expected to become a valuable property in the future.

Denaturalised salt.

35. During the year under report 2,382 maunds of salt were issued for manuring purposes against 2,656 maunds in the previous year. The greater part of the salt was used in the Kolaba, Ratnagiri and Kanara Districts. The total expenditure on account of salt and denaturalising materials amounted to Rs. 1,145 and the amount realised by the sale of denaturalised salt at 10 annas a maund was Rs. 1,599. The Agricultural Department is taking steps to popularize the use of salt for manurial purposes and a rise in the demand is expected in the next season. So far however no extra establishment has been necessary.

Bitterns.

36. The refining plant of the Pioneer Magnesia Works was transferred from Ahmedabad to Kharaghoda during the year and removals of semi-refined magnesium from Kharaghoda have consequently stopped. The total quantities on which royalty was charged were 3,912 cwts. crude bitterns and 12,904 cwts. of refined Magnesium Chloride. In Government Order, Revenue Department, No. 678 of 19th

January 1917 Government sanctioned the levy of royalty on the refined article only. The royalty recovered amounted to Rs. 24,761 against Rs. 20,719 recovered in the previous year. The increased removals are due to finding a market for Magnesium Chloride at Barsi, Sholapur, Nagpur, Delhi, Agra, Cawnpore, Coimbatore and Madras. The scope of the factory is being extended and the manufacture of epsom salts and refined salt for industrial purposes is under contemplation.

The experiments of Messrs. Battiwalla Brothers of Trombay with a view to the manufacture of Magnesium Chloride as a by-product of sea salt proved a failure.

Water supply.

37. The material improvements which have been effected in the water supply at Kharaghoda and Udu have already been detailed. In most other salt talukas special arrangements for the supply of water from a distance were as usual necessary.

Concluding remarks.

38. As will be gathered from paragraph 4 of this report, the past year saw the simultaneous introduction of some of the most far-reaching reforms which were the result of Mr. Shepherd's long administration of the Department. The year was therefore chiefly occupied in reorganization and readjustment, and although the process is still to some extent going on it is not too early to say that experience promises to justify all the measures involved.

39. The reconstruction of the Coast Guard Service and of its whole system of working proved the most troublesome task, since it involved the transfer of a large amount of unfamiliar work to the Assistant Collectors of Ranges and extensive changes in methods of accounts. The Salt Department boats were repaired at the Royal Indian Marine Dockyard during the year in consequence of the abolition of the Sewree dockyard, which however is still awaiting disposal to the Port Trust. The slip in the meanwhile is in use by the Rivercraft Committee. The present organization of the Coast Guard Service is however intermediate in character, since the Committee appointed by Government Order, No. 12689 of 23rd December 1916, is engaged in a detailed revision of the Lighthouse Service which is likely to supersede the present system altogether.

40. The improvement of the pay of menial establishment has undoubtedly relieved the situation, especially on the Northern Frontier, but the greatest difficulty is still experienced in obtaining peons to guard the salt-works near Bombay owing to competition for labour under War conditions and the problem of maintaining sufficient establishment at these works is by no means at an end.

41. The reduction of clerical establishment and of a number of Sarkarkuns' posts has left the question of reorganizing the pay and prospects of the clerical ranks for future consideration, and in the meanwhile the quality of clerks recruited, especially in the Northern Division, leaves much to be desired.

42. The new guarding arrangements at the Sea Salt Works, designed to economise establishment and increase efficiency, proved quite practicable and although a raid by salt smugglers in which several peons were injured occurred in the Belapur Salt Works there is nothing to indicate that protection cannot successfully be maintained under the new system. The new Saza accounts once more proved their sufficiency.

43. The Salt Department provided the staff of the look-out stations which were organized during the year for the purpose of Coastal defence.

44. The absence of a considerable number of Inspectors on Military duty has appreciably weakened the ranks of officers and no further men could be spared during the year. Of those who have gone I regret to record the death on active service of Mr. R. B. Webb.

I have the honour to be,
Sir,
Your most obedient servant,
R. M. MAXWELL,
Acting Collector of Salt Revenue.

APPENDIX A.

Statement showing the Produce and Sales of Salt manufactured in the Bombay Presidency for the manufacturing seasons of 1915-16 and 1916-17.

Tálukas.	Year.	Number of Sazas.	Number of Salt Works.	Balance on 1st July.	Produce.	Total of Balance and Produce.	Sales.	Loss and Wastage.	Total of Sales and Loss and Wastage.	Balance in hand on 30th June.	Remarks.
Barágra Salt.				Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	
Khárághoda ...	1915-16 ...	2	2	40,95,252 0 0	38,02,512 0 0	78,97,764 0 0	30,16,988 0 0	3,17,166 0 0	33,34,154 0 0	45,63,610 0 0	
	1916-17 ...	2	2	45,63,610 0 0	30,28,278 20 0	75,91,888 20 0	32,66,142 20 0	1,48,967 3 0	34,15,109 23 0	41,76,778 37 0	
Sea Salt.											
Dharasna ...	1915-16 ...	1	1	2,18,968 0 0	3,25,364 0 0	5,44,332 0 0	3,21,483 0 0	11,001 0 0	3,32,484 0 0	2,11,848 0 0	
	1916-17 ...	1	1	2,11,848 0 0	2,97,926 0 0	5,09,774 0 0	3,85,696 0 0	1,911 0 0	3,87,607 0 0	1,22,167 0 0	
Maroli ...	1915-16 ...	1	1	19,418 0 0	30,094 0 0	49,512 0 0	28,115 0 0	5,093 0 0	33,208 0 0	16,304 0 0	
	1916-17 ...	1	1	16,304 0 0	32,026 26 0	48,330 26 0	29,251 26 0	2,763 0 0	32,014 26 0	16,316 0 0	
Bassein ...	1915 16 ...	7	29	5,15,079 0 0	14,13,533 20 0	19,28,612 20 0	15,34,697 0 0	39,174 20 0	15,73,871 20 0	3,54,741 0 0	
	1916-17 ...	7	29	3,54,741 0 0	13,62,780 20 0	17,17,521 20 0	12,21,211 20 0	31,001 0 0	12,52,212 20 0	4,65,309 0 0	
Rai ...	1915-16 ...	9	46	8,39,609 30 0	12,50,039 32 0	20,89,649 22 0	14,26,108 12 0	81,619 10 0	15,07,727 22 0	5,81,922 0 0	
	1916-17 ...	9	46	5,81,922 0 0	12,94,405 32 64	18,76,327 32 64	12,48,185 32 64	24,518 20 0	12,72,704 12 64	6,03,623 20 0	
Trombay ...	1915-16 ...	4	24	3,62,555 0 0	9,69,793 0 0	13,32,348 0 0	10,01,006 20 0	34,074 20 0	10,35,081 0 0	2,97,267 0 0	
	1916-17 ...	4	24	2,97,267 0 0	9,22,665 0 0	12,19,932 0 0	9,25,606 0 0	55,744 0 0	9,81,350 0 0	2,38,582 0 0	
Dádar ...	1915-16 ...	4	19	3,66,476 0 0	7,33,152 0 0	10,99,628 0 0	8,51,520 0 0	22,825 0 0	8,74,345 0 0	2,25,28[illegible] 0 0	
	1916-17 ...	4	19	2,25,283 0 0	7,71,025 12 0	9,96,308 12 0	7,58,899 32 0	39,491 20 0	7,98,391 12 0	1,97,917 0 0	
Belápur ...	1915-16 ...	5	18	3,91,506 0 0	8,25,395 0 0	12,16,901 0 0	7,91,285 20 0	68,842 20 0	8,60,128 0 0	3,56,773 0 0	
	1916-17 ...	5	18	3,56,773 0 0	7,38,493 20 0	10,95,266 20 0	7,51,604 0 0	48,631 20 0	8,00,235 20 0	2,95,031 0 0	
Shewa ...	1915-16 ...	7	40	10,41,753 0 0	15,63,218 30 0	26,04,971 30 0	16,07,610 10 0	62,871 20 0	16,70,481 30 0	9,34,490 0 0	
	1916-17 ...	7	39	9,34,490 0 0	14,59,487 36 0	23,93,977 36 0	16,46,113 36 0	50,342 20 0	16,96,456 16 0	6,97,521 20 0	
Uran ...	1915-16 ...	5	40	8,54,102 0 0	9,42,258 0 0	17,96,360 0 0	9,66,166 20 0	1,33,750 20 0	10,99,937 0 0	6,96,423 0 0	
	1916-17 ...	5	41	6,96,423 0 0	8,58,273 34 0	15,54,696 34 0	9,01,764 24 0	77,993 10 0	9,79,757 34 0	5,74,939 0 0	
Karanja ...	1915-16 ...	4	24	6,57,145 20 0	7,10,076 32 0	13,67,222 12 0	7,08,682 0 0	66,329 12 0	7,75,011 12 0	5,92,211 0 0	
	1916-17 ...	4	24	5,92,211 0 0	5,99,698 25 0	11,91,909 25 0	6,47,959 0 0	56,801 5 0	7,04,760 5 0	4,87,149 20 0	
Pen ...	1915-16 ...	4	26	2,85,162 20 0	2,63,703 10 0	5,48,865 30 0	2,84,985 20 0	32,073 20 0	3,17,059 0 0	2,31,806 30 0	
	1916-17 ...	4	26	2,31,806 30 0	3,39,767 0 0	5,71,573 30 0	3,67,315 0 0	23,514 0 0	3,90,829 0 0	1,80,744 30 0	
Shiroda ...	1915-16 ...	1	27	70,238 20 0	66,865 20 0	1,37,104 0 0	82,051 8 0	10,723 30 0	92,774 38 0	44,329 2 0	
	1916-17 ...	1	24	44,329 2 0	88,825 0 0	1,33,154 2 0	79,994 10 0	5,066 12 0	85,060 22 0	48,093 20 0	
Sánikatta ...	1915-16 ...	1	128	1,61,705 0 0	1,28,411 0 0	2,90,116 0 0	1,43,420 0 0	17,540 0 0	1,60,960 0 0	1,29,156 0 0	
	1916-17 ...	1	128	1,29,156 0 0	1,70,152 26 40	2,99,308 26 40	1,45,466 26 40	11,375 0 0	1,56,841 26 40	1,42,467 0 0	
Total of Sea Salt ...	1915-16 ...	53	423	57,83,718 10 0	92,21,904 24 0	1,50,05,622 34 0	97,47,150 30 0	5,85,918 12 0	1,03,33,069 2 0	46,72,553 32 0	
	1916-17 ...	53	420	46,72,553 32 0	89,35,527 32 24	1,36,08,081 24 24	91,09,068 7 24	4,29,152 27 0	95,38,220 34 20	40,69,860 30 0	
Grand Total ...	1915-16 ...	55	425	98,78,970 10 0	1,30,24,416 24 0	2,29,03,386 34 0	1,27,64,138 30 0	9,03,084 12 0	1,36,67,223 2 0	92,36,163 32 0	
	1916-17 ...	55	422	92,36,163 32 0	1,19,63,806 12 24	2,11,99,970 4 24	1,23,75,210 27 24	5,78,119 30 0	1,29,53,330 17 24	82,46,639 27 0	

R. M. MAXWELL,
Acting Collector of Salt Revenue.

APPENDIX B.

Statement showing the distribution of Barágra Salt during the years 1915-16 and 1916-17.

Name of Province or District.	1915-16.	1916-17.	Increase or Decrease.
1	2	3	4
	Mds.	Mds.	Mds.
Central Provinces	6,72,384	6,29,136	−43,248
United Provinces	10,22,049	15,63,453	+5,41,404
Central India, Málwa and Rájputána	5,57,925	4,71,942	−85,983
Sindhia Territory	300	144	−156
Total ...	22,52,658	26,64,675	+4,12,017
Local Consumption.			
Ahmedabad	1,65,307	1,35,652	−29,655
Kaira	1,14,492	1,06,140	−8,352
Panch Mahálś	87,630	90,892	+3,262
Broach	6,936	4,896	−2,040
Surat	.....	.....	.....
Gaikwár's Territory	1,64,445	1,53,931	−10,514
Mahi Kántha Agency	45,516	43,025	−2,491
Rewa Kántha Agency	21,147	25,856	+4,709
Pálanpur Agency	40,574	48,164	+7,590
Káthiáwár Agency	2,358	1,521	−837
Cambay	11,283	10,206	−1,077
Bombay	5,718	3,816	−1,902
Poona	90	.....	−90
East Khándesh	3,264	2,448	−816
Total ...	6,66,760	6,26,547	−42,213
Grand Total ...	29,21,418	32,91,222	+3,69,804

R. M. MAXWELL,
Acting Collector of Salt Revenue.

APPENDIX C.

Comparative Statement showing the Quantity of Salt removed for consumption within and without the Presidency from the Sea Salt Works in the British Territory, together with the distribution of Issues.

	Central Provinces.		Central India.		Nizam's Territory.		Calutta.	
	1915-16.	1916-17.	1915-16.	1916-17.	1915-16.	1916-17.	1915-16.	1916-17.
	2	3	4	5	6	7	8	9
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dharasna	.....	.....	.....	.....	.....	.....	.....	.....
Maroli	.....	.....	.....	.....	.....	.....	.....	.....
Bassein, Rái, Dádar, Trombay, Belápur, Uran, Shewa, Karanja and Pen.	18,02,241	16,34,019	26,596	20,431	15,15,913	12,99,395	5,86,438	4,35,721
Vengorla	.....	.....	.....	.....	.....	.....	.....	.....
Sánikatta	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	18,02,241	16,34,019	26,596	20,431	15,15,913	12,99,395	5,86,438	4,35,721

	Madras Presidency.				Total.		Foreign Malabar.	
	British Malabar.		Rest of the Presidency.					
	1915-16.	1916-17.	1915-16.	1916-17.	1915-16.	1916-17.	1915-16.	1916-17.
	10	11	12	13	14	15	16	17
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dharasna	.....	.....	.....	.....	.....	.....	.....	.....
Maroli	.....	.....	.....	.....	.....	.....	.....	.....
Bassein, Rái, Dádar, Trombay, Belápur, Uran, Shewa, Karanja and Pen.	15,10,656	14,14,842	5,64,263	6,17,956	20,74,919	20,32,798	7,21,086	4,27,000
Vengorla	7,837	.....	6,787	12,253	14,624	12,253	.....	.....
Sánikatta	.....	.....	1,434	3,455	1,434	3,455	.....	.....
Total ...	15,18,493	14,14,842	5,72,484	6,33,664	20,90,977	20,48,506	7,21,086	4,27,000

	Mysore.		Within the Presidency.		Total.	
	1915-16.	1916-17.	1915-16.	1916-17.	1915-16.	1916-17.
	18	19	20	21	22	23
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dharasna	.....	.....	3,47,844	3,22,041	3,47,844	3,22,041
Maroli	.....	.....	31,757	25,834	31,757	25,834
Bassein, Rái, Dádar, Trombay, Belápur, Uran, Shewa, Karanja and Pen.	5,95,191	5,60,824	21,28,127	17,87,112	94,50,511	81,97,300
Vengorla	.....	.....	69,673	60,441	84,197	72,694
Sánikatta	.....	.....	1,44,170	1,40,494	1,45,604	1,43,949
Total ...	5,95,191	5,60,824	27,21,471	23,35,922	1,00,59,913	87,61,818

R. M. MAXWELL,
Acting Collector of Salt Revenue.

APPENDIX D.

Statement showing Quantities of Foreign Salt imported by Sea and by Land into the Bombay Presidency during the year 1916-17.

Description of Salt.	Importations by Sea.					Importations by Land.						Total of Imports by Sea and Land.	
	Place of Export.	Place of Import.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.	Place of Export.	Place of Import.	By what Route.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.	Quantity Imported.	Amount of Import Duty levied.
				Mds. s. t.	Rs. a. p.					Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
Table and Packing Salt.	United Kingdom.	Bombay ...	Steamer, etc.	9,962 17 44	12,456 4 10								
Do.	Holland ...	Do. ...	Do. ...	1 4 0	1 6 0								
Do.	Australia ...	Do. ...	Do. ...	3 27 26	4 9 8								
Do.	United States ...	Do. ...	Do. ...	0 25 0	0 12 6								
Common Salt ...	Calcutta ...	Do. ...	Do. ...	1 21 20	1 14 7								
Black Salt ...	Káthiáwár ...	Do. ...	Do. ...	2,613 2 0	3,266 5 0								
Common Salt ...	Arabia ...	Do. ...	Do. ...	223 6 40	278 15 3								
Do. ...	Persia ...	Do. ...	Do. ...	0 34 0	1 1 0								
Goa Salt ...	Goa ...	Kánara District.	Country Craft, etc.	1 12 0	1 13 0								
				12,807 29 50	16,013 1 10	.....	.....	...	...	.....	.....	12,807 29 50	16,013 1 10
Black Salt ...	.....	.....	.....	.....	.....	Gogo ...	Ahmedabad District.	Bhávnagar.	Cart Loads.	13 18 0	16 13 0		
Goa Salt ...	.....	.....	.....	.....	.....	Kárwár ...	Bombay Presidency.	Goa Frontier.	Head Loads	817 31 0	1,022 8 9		
						Dodamarg ...	Do. ...	Do. ...	Bullock Carts.	4,272 35 40	5,351 14 2		
						Castle Rock.	Do. ...	Do. ...	...	2,15,849 17 40	4,84,162 0 5		
						Do. ...	Madras ...	Do. ...		1,05,059 13 0			
						Do. ...	Mysore ...	Do. ...		65,997 38 0			
									Total ...	3,92,010 33 0	4,90,553 4 4	3,92,010 33 0	4,90,553 4 4
									Grand Total.	.....	.....	4,04,818 22 50	5,06,566 6 2

R. M. MAXWELL,
Acting Collector of Salt Revenue.

APPENDIX E.

Statement showing the quantity of each description of Salt imported and delivered from Salt Works in the Bombay Presidency during the years 1915-16 and 1916-17.

Description of Salt.	1915-16.		1916-17.		Remarks.
	Quantity.	Amount realized.	Quantity.	Amount realized.	
1	2	3	4	5	6
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	
Barágra Salt ...	29,21,417 20 0	31,15,054 12 0	32,91,221 20 0	47,67,078 0 0	
Sea Salt ...	1,06,12,949 2 10	88,70,707 7 7	91,53,816 22 0	1,10,07,753 4 10	
Table Packing and Common Salt.	9,069 16 13	9,496 4 9	10,193 15 50	12,744 15 10	
Bhávnagar Black Salt (Sanchal).	3,293 8 20	3,314 5 6	2,626 20 0	3,283 2 0	
Total ...	1,35,46,729 6 43	1,19,98,572 13 10	1,24,57,857 37 50	1,57,90,859 6 8	

APPENDIX F.

Details of Issues of Salt from different sources of supply during the years 1915-16 and 1916-17.

	Full duty.		Nominal duty.		Free.		Total.	
	1915-16.	1916-17.	1915-16.	1916-17.	1915-16.	1916-17.	1915-16.	1916-17.
	Mds. s.	Mds. s.	Mds.	Mds.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Barágra Salt ...	29,19,886 0	32,90,040 0	...	...	1,531 20	1,181 20	29,21,417 20	32,91,221 20
Sea Salt ...	92,52,580 10	82,56,946 15	7,21,086	4,27,000	86,247 3	77,871 20	1,00,59,913 13	87,61,817 35
Imported Salt ...	5,65,398 14	4,04,818 23	...	...	.....	.....	5,65,398 14	4,04,818 23
Total ...	1,27,37,864 24	1,19,51,804 38	7,21,086	4,27,000	87,778 23	79,053 0	1,35,46,729 7	1,24,57,857 38

APPENDIX G.

Statement showing the average market price of Salt in each District of the Bombay Presidency during the financial years 1913-14, 1914-15, 1915-16 and 1916-17.

District.	1913-14. Duty Re. 1.	1914-15. Duty Re. 1.	1915-16. Duty Re. 1 and 1-4-0.	1916-17. Duty Re. 1-4-0.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	2 2 11	2 2 1	2 1 9	2 8 4
Ahmedábad	1 8 2	1 8 2	1 9 1	1 12 8
Kaira	1 8 2	1 8 2	1 8 3	1 11 7
Panch Mahálś	1 9 7	1 11 7	1 10 5	2 0 0
Broach	1 9 11	1 10 1	1 10 10	1 14 10
Surat	1 7 10	1 7 11	1 8 9	1 11 7
Thána	1 13 5	1 14 5	1 12 5	2 3 5
Kolába	1 10 8	1 13 2	1 12 11	2 4 1
Ratnágiri.	1 14 5	2 1 3	1 15 2	2 7 5
Kánara	1 14 11	2 0 3	1 15 10	2 6 8
Násik	1 14 11	1 15 7	1 13 1	2 6 5
Khándesh (West)	2 2 0	2 3 1	2 5 0	2 15 4
Khándesh (East)	2 1 9	2 2 9	2 4 3	2 7 11
Ahmednagar	2 6 2	2 3 11	2 2 4	2 9 4
Sholápur	2 4 9	2 3 4	2 4 0	2 8 10
Poona	2 3 11	2 0 3	2 0 3	2 6 8
Sátára	2 5 4	2 1 9	2 2 11	2 11 9
Belgaum	2 0 5	2 1 1	2 4 2	2 7 9
Dhárwár	2 1 0	2 3 0	2 2 11	3 0 8
Bijápur	1 15 3	2 0 0	2 0 4	2 9 3

R. M. MAXWELL,
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APPENDIX H.

Statement showing Details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1916-17, contrasted with those of the year 1915-16.

Receipts.

Items.	1915-1916.	1916-1917.
	Rs. a. p.	Rs. a. p.
SALT REVENUE.		
IMPERIAL.		
Customs Duty on Salt—		
Import Duty by Sea	12,794 8 9	16,013 1 10
Do. by Land	5,62,164 2 1	4,90,553 4 4
Proceeds of Sale of Government Salt—		
Barágara Salt	6,30,478 0 1	7,71,319 1 6
Proprietary right of Government in Salt Works—		
Ground-rent at maundage rate	1,42,276 2 4	1,24,906 4 7
Do. (Bulsár Salt)	16,261 6 7	15,038 8 7
Do. (Konkan Salt Works credited to Land Revenue) ...	249 3 5	176 12 9
Farms of Government Salt Works	44,853 11 6	48,753 5 4
Other Salt (cost price on salt supplied to fish-curers, etc.) ...	34,882 2 6	32,768 6 6
Excise Duty on Permits issued	1,14,12,592 5 0	1,52,77,329 9 0
Do. at nominal rates	11,021 14 0	6,963 7 6
Single and double duty (on excesses discovered on examination and by weighment at place of Import).	6,508 0 1	5,041 7 7
Fines and Forfeitures	1,103 15 4	6,344 3 0
Miscellaneous	15,719 14 0	16,409 2 0
Contribution from Port Funds towards cost of Coast-guard Establishment.	10,000 0 0	10,000 0 0
Cost of Establishment recovered from Salt-farmers ...	3,325 4 2	3,334 0 0
Recovery of Salt Agents' Bagging and Sewing charges ...	1,55,038 6 1	2,35,401 9 9
Recovery of clothing charges	.....	.....
Other Items	3,38,264 11 5	63,902 14 2
Total, Imperial ...	1,33,97,533 11 4	1,71,24,235 2 5
Sale-proceeds of forms, etc. (credited to XXIII.—Stationery and Printing).	318 9 6	174 10 0
Total, Provincial ...	318 9 6	174 10 0
Grand Total, Salt Revenue ...	1,33,97,852 4 10	1,71,24,409 12 5

Expenditure.

Items.	1915-1916.	1916-1917.
	Rs. a. p.	Rs. a. p.
SALT, IMPERIAL.		
Superior Supervising Establishment—		
Pay, including Exchange Compensation	1,35,232 12 2	1,28,906 14 11
Travelling Allowance and Tentage	17,885 0 0	18,003 13 0
Subordinate Establishment—		
Pay, including Exchange Compensation Allowance ...	10,69,983 11 11	10,46,935 4 10
Plague Allowance	340 0 0	219 14 8
Travelling Allowance and Horse Allowance	76,203 11 9	77,984 3 7
House Rent Allowance	3,986 2 9	3,275 9 2
Grain Compensation Allowance	22,994 6 6	7,796 11 9
Contingencies—		
Service Stamps and Bearing Postage and Telegram Charges ...	9,557 12 6	9,567 6 9
Epidemic Charges	.....	26 10 3
Clothing to Lascars	635 0 0	1,193 4 0
Law Charges	.....	198 14 1
Purchase of Books	312 10 7	135 15 0
Do of Land and compensation for land	1,702 8 5	3,149 15 8
Boundary mark charges	10 0 9	4 9 0
Purchase of New Boats	625 0 0	1,387 4 0
Rents	8,117 11 5	5,412 4 5
Rates and Taxes	2,049 13 1	2,556 8 4
Prizes for best Salt manufactured at Khárágheda	600 0 0	600 0 0
Boat Stores and Repairs	3,739 13 5	2,293 7 2
Rewards in Salt and Customs cases	3,780 15 2	2,246 3 9
Petty construction	41,542 9 0	31,413 11 3
Peons' Clothing (Táluka Offices)	32,565 9 5	39,911 11 4
Arms and Accoutrements	1,081 12 0	622 10 9
Boat Allowance	15,046 12 9	14,587 6 1
Over-time work fees	16,726 7 10	15,020 3 8
Salt Purchase and Freight on account of Barágara Salt ...	4,93,486 13 0	5,86,126 13 6
Do. do. of removal of Salt to Fish-curing Yards.	24,547 15 7	16,356 6 8
Carried forward ...	19,82,755 2 0	20,15,938 13 7

APPENDIX H—*continued.*

Expenditure—*continued.*

Items.	1915-1916.	1916-1917.
SALT, IMPERIAL—*continued.*	Rs. a. p.	Rs. a. p.
Brought over ...	19,82,755 2 0	20,15,938 13 7
Contingencies—*continued.*		
Cost of laying rails on the Udu Salt Work	-3,571 8 10	8,625 5 6
Khárághóda Dispensary Charges	476 3 4	107 12 9
Commission on sale of Barágara Salt	15 10 0	4 11 0
Salt Agents' Bagging and Sewing Charges	1,02,900 9 0	2,12,390 2 6
Scales and Weights	708 7 4	305 6 11
Value of, and freight on, Europe Stores	.....	1,540 0 0
Supply of Medicines	1,170 7 4	1,382 15 6
Carriage of Tents and Records	3,350 0 6	2,591 8 5
Supply of Water	11,084 4 10	7,601 5 8
Peons' Uniforms and Belts (Huzúr Offices)	566 0 5	431 5 3
Petty Repairs	15,451 1 11	14,635 6 2
Petty Supplies	6,152 2 5	6,970 2 11
Purchase of Carpets	107 15 0	268 3 0
Do. of Furniture	509 14 5	2,043 9 9
Do. of Lead buttons	1,886 9 6	.....
Do. of Bicycles	150 0 0	.....
Remittance of Treasure	234 0 11	204 12 4
Conveyance of Confiscated Salt, etc.	13 0 6	178 15 2
Monsoon Weather Fences	11,004 0 4	10,277 3 4
Gam Kharach Allowance	1,350 5 0	1,602 14 11
Destruction of Salt	.....	.....
Miscellaneous	311 7 11	223 1 0
Telephone Charges	250 0 0	250 0 0
Advertising Charges	.....	343 6 0
Total, Salt ...	21,36,825 13 10	22,87,917 1 8
Deduct amount not subject to division—		
Expenditure of the Chief Account Office	44,551 5 5	46,120 9 6
Salt Purchase and Freight	5,18,034 12 7	6,02,483 4 2
Net amount	15,74,239 11 10	16,39,313 4 0
Deduct one-tenth debitable to Customs	1,57,423 15 7	1,63,931 5 2
Net nine-tenths debitable to Salt	14,16,815 12 3	14,75,381 14 10
Net debitable to Salt	19,79,401 14 3	21,23,985 12 6
Stationery and Printing	9,287 10 2	9,664 7 11
Excise Duty on Salt refunded	84,470 4 5	95,925 6 9
Grand Total, Salt Expenditure ...	20,73,159 12 10	22,29,575 11 2

APPENDIX I.

Statement showing Transactions, Credit and Cash, during the past three years.

	1914-1915.		1915-1916.		1916-1917.	
	Quantity.	Duty realizations.	Quantity.	Duty realizations.	Quantity.	Duty realizations.
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
1. Quantity issued and duty recovered in cash during the year.	1,03,63,147 0 0	1,03,63,147 0 0	90,28,738 6 0	93,07,744 3 0	98,33,047 35 0	1,22,91,383 12 0
2. Quantity issued on credit bonds during the year, but the duty on which remained to be recovered in the following year	12,98,631 30 0	.....	14,52,861 4 0	.....	10,68,675 8 0	.....
3. Quantity remaining unissued at the end of the preceding year and issued in the year, duty on which was realized & accounted for in that year.	3,33,912 30 0	.....	16,90,367 0 0	.....	6,45,263 12 0	.....
4. Duty on quantity issued on credit bonds in the preceding year recovered in the year	.....	8,59,029 4 0	.....	12,98,631 12 0	.....	15,16,792 0 0
5. Duty realized in the year, but quantity not issued until after expiry of the year ...	.....	16,87,415 0 0	.....	8,03,600 2 0	.....	14,63,426 11 0
6. Duty realized for salt remaining unissued on credit bonds, duty having been realized in the year before issue	.....	3,406 0 0	.....	2,616 4 0	.....	5,727 2 0
Total ...	1,19,95,691 29 0	1,29,12,997 4 0	1,21,72,466 10 0	1,14,12,592 5 0	1,15,46,986 15 0	1,52,77,329 9 0

R. M. MAXWELL,
Acting Collector of Salt Revenue.

APPENDIX J.

Statement showing the operations of the Fish-curing Yards in the Bombay Presidency for the years 1915-1916 and 1916-1917.

No.	Name of Yard.	Years.	Quantity of Fish brought to be cured.	Quantity of Salt issued.	Quantity of Fish removed.	Proportion of Fish to each maund of Salt.	Expenditure, including cost of construction, removal, &c., of Yards.	RECEIPTS.					Remarks.
								Amount realized by sale of Salt.	Miscellaneous receipts.	Stock of Salt at the close of the year.	Value of Salt in Stock at the close of the year at cost price.	Total.	
	Ratnágiri Range.		Mds. s. t.	Mds. s. t.	Mds. s. t.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Rs. a. p.	
1	Borya	1916-17	3,667 0 0	1,222 0 0	2,749 20 0	3·	996 1 2	606 3 0	2 4 0	1,495 10 40	363 5 5	971 12 5	
		1915-16	8,661 0 0	2,887 0 0	6,482 10 0	3·	1,388 3 11	1,263 1 0	4 0 0	746 12 0	219 2 7	1,486 3 7	
2	Jaigad	1916-17	9,306 0 0	3,090 20 0	6,790 20 0	3·	2,575 15 11	1,506 5 0	1 8 0	1,820 37 40	474 3 3	1,982 0 3	
		1915-16	13,123 20 0	4,374 20 0	9,842 25 0	3·	2,592 8 2	1,920 6 6	1 1 0	2,401 35 0	717 8 2	2,638 15 8	
3	Varoda	1916-17	1,490 20 0	494 20 0 26 31 40*a*	1,117 35 0	3·	614 12 2	246 6 0	3 11 0	554 1 40	178 14 6	428 15 6	
		1915-16	1,767 0 0	589 0 0 16 0 0*a*	1,325 10 0	3·	644 13 9	257 11 0	0 12 0	652 25 0	210 11 11	469 2 11	
4	Kálbádevi	1916-17	2,025 0 0	685 0 0 84 24 0*a*	1,541 10 0	3·	1,016 9 8	342 8 0	.....	1,180 9 0	309 3 0	651 11 0	
		1915-16	2,695 20 0	898 20 0	2,021 25 0	3·	953 9 7	393 1 6	1 0 0	850 27 0	252 8 8	646 10 2	
5	Ratnágiri	1916-17	25,107 0 0	8,378 20 0	18,855 0 0	3·	4,079 14 2	4,097 13 0	4 14 3	3,846 34 0	1,002 4 10	5,105 0 1	
		1915-16	29,511 0 0	9,988 0 0 47 28 16*a*	22,070 10 0	3·	5,522 9 10	4,369 12 0	8 4 0	3,807 28 40	1,189 13 11	5,567 13 11	
6	Purnagad	1916-17	2,417 0 0	804 20 0 75 8 0*a*	1,813 0 0	3·	765 9 0	400 3 0	1 4 0	990 3 0	260 2 10	661 9 10	
		1915-16	3,226 20 0	1,075 20 0 101 20 0*a*	2,419 35 0	3·	873 14 6	470 8 6	.....	961 12 0	280 6 1	750 14 7	
7	Jaitápur	1916-17	9,000 0 0	3,000 0 0	6,765 5 0	3·	2,291 14 9	1,455 11 0	2 12 0	3,229 18 0	902 9 6	2,361 0 6	
		1915-16	10,591 0 0	3,521 0 0	8,003 0 0	3·	2,572 14 6	1,540 7 0	2 15 0	3,894 32 0	1,066 9 3	2,609 15 3	
8	Viziadurg	1916-17	5,719 20 0	1,906 20 0 14 4 0*a*	4,289 25 0	3·	1,577 5 3	946 12 0	4 6 0	2,099 5 40	588 8 8	1,539 10 8	
		1915-16	6,591 0 0	2,197 0 0	4,943 10 0	3·	1,740 0 0	961 3 0	4 13 0	2,468 17 40	657 3 3	1,623 3 3	
9	Mumbri	1916-17	3,892 0 0	1,174 20 0 37 24 0*a*	2,919 0 0	3·31	1,030 7 6	577 2 6	.....	909 13 40	241 8 8	818 11 2	
		1915-16	6,136 20 0	1,982 0 0 13 6 0*a*	4,602 15 0	3·	1,278 4 3	867 2 0	.....	748 25 0	230 0 8	1,097 2 8	
10	Mitbáo	1916-17	5,238 15 0	1,482 20 0 4 28 0*a*	3,964 15 0	3·53	1,029 7 2	717 12 0	.....	1,077 35 0	291 14 9	1,009 10 9	
		1915-16	8,528 0 0	2,831 20 0	6,414 30 0	3·	1,559 1 1	1,238 12 6	.....	612 25 0	191 7 1	1,430 3 7	
11	Sarjekot	1916-17	3,680 0 0	1,225 20 0	2,760 0 0	3·	1,293 15 1	608 11 0	.....	1,400 38 40	372 2 1	980 13 1	
		1915-16	7,707 20 0	2,300 20 0	5,784 30 0	3·	1,586 6 4	1,005 7 6	.....	1,254 36 0	335 10 2	1,392 1 8	
12	Málvan	1916-17	19,958 0 0	6,053 20 0 162 24 0*a*	14,764 0 0	3·29	3,435 9 2	2,957 8 0	58 0 0	3,450 26 0	916 9 3	3,932 1 3	
		1915-16	26,334 20 0	8,075 0 0 72 15 16*a*	19,760 0 0	3·	4,568 3 4	3,532 13 0	.....	3,459 27 42	1,063 1 2	4,595 14 2	
13	Deobág	1916-17	18,592 20 0	5,674 0 0 106 8 0*a*	13,941 15 0	3·26	3,170 3 4	2,785 4 6	.....	2,622 21 0	710 4 3	3,495 8 9	
		1915-16	26,709 0 0	8,356 0 0 70 20 0*a*	20,091 30 0	3·	4,073 7 0	3,655 12 0	.....	2,132 25 0	655 5 5	4,311 1 5	
14	Achra	1916-17	6,148 0	2,035 20 0	4,608 20 0	3·	1,711 15 5	1,004 6 0	.....	1,749 32 0	455 10 10	1,460 0 10	
		1915-16	10,841 20 0	3,333 20 0	8,131 5 0	3·	1,679 12 10	1,453 6 6	.....	1,175 22 0	355 1 6	1,813 8 0	

15	Kochra ...	1916-17 ...	3,380 0 0	883 20 0	2,552 15 0	3·82	709 13 6	436 1 0	2 8 0	629 27 40	171 14 3	610 7 3
		1915-16 ...	3,548 0 0	915 20 0 / 119 15 0a	2,669 35 0	3·7	767 2 5	400 8 6	2 0 0	733 4 40	201 9 8	604 2 2
16	Vengurla ...	1916-17 ...	16,463 0 0	5,429 20 0 / 1 10 0b	1,2366 10 0	3·	2,738 8 11	2,690 14 6	4 12 6	2,617 20 0	655 14 6	3,351 9 6
		1915-16 ...	20,864 10 0	6,851 0 0 / 168 10 0a	15,621 7 0	3·04	2,985 3 5	2,997 5 0	5 14 3	1,930 23 0	530 14 6	3,534 1 9
17	Shiroda ...	1916-17 ...	5,839 20 0	1,931 20 0 / 117 20 0a	4,359 15 0	3·	1,202 4 11	963 8 6	.....	1,057 24 0	267 2 6	1,230 11 0
		1915-16 ...	7,769 0 0	2,553 20 0	5,813 35 0	3·04	1,382 14 7	1,117 2 6	.....	738 23 40	203 1 9	1,320 4 3
	Total, Ratnágiri Range	1916-17 ...	1,41,953 15 0	46,102 1 40	1,06,154 5 0	3·08	30,240 7 1	22,343 1 0	85 15 9	30,731 36 40	8,162 5 1	30,591 5 10
		1915-16 ...	1,94,604 30 0	63,450 26 32	1,45,997 32 0	3·07	36,168 12 6	27,450 8 0	30 11 3	28,569 35 42	8,410 3 9	35,891 7 0
	Kánara Range.											
18	Majali ...	1916-17 ...	7,898 30 0	1,681 0 0	6,463 0 0	4·7	998 12 2	827 13 0	19 4 0	1,075 10 0	537 10 0	1,384 11 0
		1915-16 ...	6,753 20 0	1,456 20 0	5,365 16 0	4·6	1,053 6 3	537 3 6	50 10 0	1,256 17 0	549 11 0	1,237 8 6
19	Baitkhol ...	1916-17 ...	4,968 20 0	1,442 20 0 / 33 0 0b	3,903 5 0	3·4	1,314 10 8	778 13 6	26 4 0	1,304 35 0	652 7 0	1,457 8 6
		1915-16 ...	1,436 20 0	263 0 0	1,145 10 0	3·9	1,853 8 10	161 0 0	47 15 0	1,443 0 40	631 5 1	840 4 1
20	Bingi ...	1916-17 ...	1,253 0 0	225 20 0	1,034 30 0	5·5	401 15 10	109 13 6	.....	660 26 0	330 5 2	440 2 8
		1915-16 ...	592 20 0	185 0 0	736 0 0	4·8	371 5 5	80 15 0	10 15 0	585 9 0	256 0 7	347 14 7
21	Chondia ...	1916-17 ...	3,001 0 0	697 20 0	2,323 11 0	4·3	587 10 11	348 3 0	.....	688 12 0	344 2 5	692 5 5
		1915-16 ...	1,507 20 0	431 20 0	1,167 10 0	3·5	582 10 0	188 12 6	.....	936 0 0	409 8 0	598 4 6
22	Kodar ...	1916-17 ...	2,768 0 0	870 20 0	2,160 0 0	3·2	1,007 11 7	435 4 0	2 10 0	993 38 40	496 15 8	934 13 8
		1915-16 ...	1,971 0 0	599 20 0	1,270 30 0	3·3	878 2 0	262 4 6	...	1,058 16 0	463 0 10	725 5 4
23	Harwada ...	1916-17 ...	6,143 35 0	1,595 20 0	4,895 35 0	3·9	981 0 4	795 8 0	13 8 0	960 31 0	480 6 2	1,289 6 2
		1915-16 ...	3,008 6 0	643 0 0	2,485 5 0	4·7	738 4 0	281 5 0	0 14 0	1,220 39 0	534 2 10	816 5 10
24	Keni ...	1916-17 ...	3,179 35 0	722 20 0	2,569 25 0	4·4	639 15 6	309 1 0	3 12 0	738 0 40	369 0 1	681 13 1
		1915-16 ...	2,964 25 0	716 20 0	2,461 5 0	4·1	803 7 3	313 7 6	11 11 0	840 36 40	367 14 5	693 0 11
25	Gangawalli ...	1916-17 ...	11,105 0 0	2,306 0 0	9,235 0 0	4·8	1,112 14 0	1,149 14 6	27 3 0	956 3 40	478 0 8	1,655 2 2
		1915-16 ...	4,446 0 0	761 20 0	3,667 30 0	5·8	1,057 9 8	333 2 6	13 14 6	1,101 33 0	482 0 9	829 1 9
26	Tadri ...	1916-17 ...	6,046 10 0	1,120 20 0	5,055 0 0	5·4	511 1 3	559 12 0	10 10 6	102 38 0	51 7 7	621 14 1
		1915-16 ...	2,913 0 0	573 0 0	2,417 20 0	5·08	400 2 2	250 11 0	4 8 0	220 11 0	96 5 11	351 8 11
27	Kumta ...	1916-17 ...	7,754 0 0	1,297 0 0	6,461 20 0	6·	1,340 6 4	648 5 0	15 12 0	927 2 0	463 8 5	1,127 9 5
		1915-16 ...	10,064 20 0	1,677 20 0	8,384 20 0	6·	1,236 11 2	733 14 6	46 0 3	1,201 20 0	525 10 6	1,305 9 9
28	Mallukurwa ...	1916-17 ...	13,418 0 0	2,360 0 0	10,980 15 0	5·7	2,511 12 0	1,179 5 0	26 0 0	2,922 1 0	1,461 0 2	2,666 5 2
		1915-16 ...	14,825 30 0	2,500 20 0	12,326 12 0	4·9	2,852 6 7	1,093 15 6	243 10 0	3,593 29 40	1,572 4 2	2,909 13 8
29	Manki ...	1916-17 ...	8,914 0 0	1,485 0 0	7,425 20 0	6·	1,100 2 10	741 10 6	.....	1,661 22 0	830 12 5	1,572 6 11
		1915-16 ...	4,153 19 40	649 20 0	3,117 5 0	6·1	877 11 10	284 2 6	1 8 0	1,220 6 0	533 13 1	819 7 7
30	Murdeshwar ...	1916-17 ...	1,869 0 0	318 20 0	1,557 20 0	5·4	532 14 5	174 2 6	.....	677 22 40	338 12 6	512 15 0
		1915-16 ...	3,382 21 0	602 20 0	2,808 7 40	5·6	477 11 7	263 9 6	33 7 6	600 38 0	262 14 8	559 15 8
31	Bhatkal ...	1916-17 ...	5,104 10 0	1,260 0 0	4,409 19 0	4·	655 10 2	641 2 0	4 8 0	575 28 0	287 13 7	933 7 7
		1915-16 ...	8,306 30 0	1,819 20 0	7,032 10 0	4·6	962 10 6	796 0 6	47 1 6	619 4 0	270 13 8	1,113 15 8
	Total, Kánara Range ...	1916-17 ...	83,423 20 0	17,375 0 0	68,420 0 0	4·8	13,696 10 0	8,698 11 6	149 7 6	14,244 30 0	7,122 5 10	15,970 8 10
		1915-16 ...	66,625 31 40	12,984 0 0	54,386 0 40	5·13	14,145 11 3	5,680 8 0	512 3 3	15,898 19 40	6,955 9 6	13,148 4 9
	Grand Total ...	1916-17 ...	2,25,376 35 0	63,477 1 40	1,74,574 5 0	3·55	43,937 1 1	31,041 12 6	235 7 3	44,976 26 40	15,284 10 11	46,561 14 8
		1915-16 ...	2,61,230 21 40	76,434 26 32	2,00,383 32 40	3·41	50,314 7 9	33,131 0 0	542 14 6	44,468 15 2	15,365 13 3	49,039 11 9

a. Issued for manuring purposes.
b. Issued for local consumption.

	Rs. a. p.
Receipts	46,561 14 8
Expenditure	43,937 1 1
Profit ...	2,624 13 7

R. M. MAXWELL,
Acting Collector of Salt Revenue.

APPENDIX K.

Statement showing details of Cases of Salt smuggling disposed of by the Salt Department during the year 1916-17.

SALT.

Divisions.	Nature of offence.											
	Theft from Salt works.		Smuggling foreign Salt across Frontier.		Clandestine removal of Natural Salt.		Removals from Salt-works in excess of quantities specified in Permit.		Miscellaneous.		Total.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division...	...	...	...	.....	...	...	...	.....	1	1 17 9	1	1 17 9
Daman Frontier ...	...	...	1	0 3 20	...	...	...	.....	...	.....	1	0 3 20
Total, N. D. and Daman ...	...	...	1	0 3 20	...	...	...	.....	1	1 17 9	2	1 20 29
Southern Division...	12	19 30 59	...	.....	19	13 3 69	1	2 0 0	23	3,345 8 37½	55	3,380 3 5½
Goa Frontier ...	...	...	26	39 7 48¼	...	...	...	.....	...	.....	26	39 7 48¼
Total, S. D. and Goa	12	19 30 59	26	39 7 48¼	19	13 3 69	1	2 0 0	23	3,345 8 37½	81	3,419 10 53¾
Total ...	12	19 30 59	27	39 10 68½	19	13 3 69	1	2 0 0	24	3,346 25 46½	83	3,420 31 2⅔

SALT—*continued.*

Divisions.	Mode of Smuggling.											
	By Head-loads.		On Animals.		In Carts.		By Boats.		Miscellaneous.		Total.	
	No.	Quantity	No.	Quantity	No.	Quantity	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division...	...	...	...	...	...	...	...	.....	1	1 17 9	1	1 17 9
Daman Frontier ...	1	0 3 20	...	...	...	...	...	.....	...	.....	1	0 3 20
Total, N. D. and Daman ...	1	0 3 20	...	...	...	...	...	.....	1	1 17 9	2	1 20 29
Southern Division...	11	17 27 59	...	...	...	...	4	3,324 11 40	40	38 3 66½	55	3,380 3 5½
Goa Frontier ...	18	38 36 44	...	...	...	...	...	.....	8	0 11 4½	26	39 7 48¼
Total, S. D. and Goa	29	56 24 23	...	...	...	...	4	3,324 11 40	48	38 14 70¾	81	3,419 10 53¾
Total ...	30	56 27 43	...	...	...	...	4	3,324 11 40	49	39 31 79¼	83	3,420 31 2⅔

SALT—*concluded.*

Divisions.	How cases were disposed of.						Total estimated value of Confiscations.	Fine in lieu of confiscated Property released.	Actual produce by auction-sale of confiscated Property.	Total of two previous columns.	Fines imposed by Magistrates.	Real Value of confiscated Property.	Rewards granted, if any.
	Number of persons arrested.	Number of persons released by the Department.	Number of persons prosecuted.	Number of persons convicted.	Number of persons acquitted.	Percentage of convictions on number prosecuted.							
							Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Division...	1	...	1	1	...	100	1 12 7	...	.....	.....	15 0 0	1 12 7	...
Daman Frontier ...	1	...	1	1	...	100	0 2 7	...	0 2 7	0 2 7	...	...	...
Total, N. D. and Daman ...	2	...	2	2	...	100	1 15 2	...	0 2 7	0 2 7	15 0 0	1 12 7	...
Southern Division...	68	8	60	59	1	98·3	6,965 12 4	135 12 0	1,558 0 5	1,693 12 5	286 12 0	5,967 7 4	187 12 0
Goa Frontier ...	23	6	17	17	...	100	58 4 10½	...	72 11 6	72 11 6	126 0 0	58 4 10½	68 0 0
Total, S. D. and Goa	91	14	77	76	1	98·7	7,024 1 2½	135 12 0	1,630 11 11	1,766 7 11	412 12 0	6,025 12 2½	255 12 0
Total ...	93	14	79	78	1	98·7	7,026 0 4½	135 12 0	1,630 14 6	1,766 10 6	427 12 0	6,027 8 9½	255 12 0

R. M. MAXWELL,
Acting Collector of Salt Revenue.

COMMISSIONER'S REVIEW.

C. R. No. 2111 of 1917.

Bombay, 14th September, 1917.

Submitted to Government in the Revenue Department.

Financial results.

2. The financial results of the year under report and the two previous years are in round figures :—

	1916-17.	1915-16.	1914-15.	Annual average. 1909—14.
	Rs.	Rs.	Rs.	Rs.
Gross receipts	171·25 lakhs.	134 lakhs.	144 lakhs.	127 lakhs.
Net receipts	149 ,,	113·25 ,,	122 ,,	106 ,,
Expenditure exclusive of refunds ...	21·3 ,,	20 ,,	20·75 ,,	20 ,,
Percentage of charges to net receipts ...	14	18	17	19

Removals.

3. The quantities of salt removed from the works in each of the last two years were as shown below :—

	Full duty.	Nominal duty.	Free of duty.	Total.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.
1915-16	1,21,72,466 10	7,21,086 0	87,778 23	1,29,81,330 33
1916-17	1,15,46,986 15	4,27,000 0	79,053 0	1,20,53,039 15

As will be seen, there was a decline of about 9¼ lakhs of maunds, or 7·1 per cent., in the total removals of salt during the year under report. Taking sea-salt only there was a fall of nearly 13 lakhs, due partly to a shortage of initial stocks and retarded manufacture consequent on early rainfall and partly to high prices at the works, railway restrictions and high freights. The Collector notes a recuperation during the hot weather months which reduced the decrease in sales by a half. This recuperation took place for the most part after the close of the year under report. The trade had to face unusual difficulties in the shortage of supply, due to unfavourable weather conditions, synchronising with transport difficulties consequent on the war. On the other hand, removals of Baragra salt increased by about 3¾ lakhs due to a heavy demand from up-country.

Manufacture.

4. The total quantity of salt manufactured declined from 1,30,24,417 maunds in 1915-16 to 1,19,63,806 maunds during the year under report, or 8·1 per cent. The outturn of Baragra salt fell from 38 lakhs of maunds to 30¼ lakhs, owing partly to inadequacy of labour consequent on an unusually favourable agricultural season, but more especially to most adverse weather conditions starting with heavy rain which delayed operations at Udu and culminating in an unprecedented fall at the time of the storage which alone caused a loss of three lakhs of maunds of salt which was lying in the open on the point of being brought to store. The produce of sea-salt also declined from 92 lakhs of maunds to 89¼ lakhs. Here too, as in the case of Baragra salt, the Collector has the same tale to tell of retarded manufacture and unseasonable rainfall. Taking Baragra salt and sea-salt together the aggregate stocks in hand fell for the reasons detailed above from 92 lakhs on the 30th June, 1916, to 82 lakhs on the same date this year. With a view to increase the sources of supply of sea-salt, Government have sanctioned the development of the large reserve area at Bhandup and steps are being taken to push through the scheme as speedily as possible. The possibility of improving the system of storage with a view to increasing the outturn from the Pritchard Salt Works at Kharaghoda is also under investigation.

Receipts.

5. Though removals of fully dutiable salt decreased by about 6¼ lakhs of maunds, duty realisations increased by about 38½ lakhs of rupees owing to the enhancement of the duty on salt. There was a decrease in the quantity of Baragra salt exported from

this Presidency to the Central Provinces, Central India, Malwa and Rajputana owing to the issues to these areas during the latter part of the previous year having been exceptional, but the exports to the United Provinces rose remarkably owing to the inability of the Pachbhadra and Khewra Salt Works to meet the demand as a result of Railway restrictions and labour shortage. The removals of sea-salt to places outside the Presidency, excluding British Malabar, also declined owing to low stocks and consequent high prices in the case of removals by land, and to the additional cause of scarcity of tonnage and high freights in the case of removals by sea. Exports to Foreign Malabar fell considerably owing to the inability of the contractor to satisfy the indents at the rates agreed upon and to obtain tonnage when the rates dropped. During the year under report 76·8 per cent. of the salt produced in the salt-works near Bombay was exported to places outside the Presidency as against 78·5 per cent. in the preceding year.

Expenditure.

6. The total expenditure of the Department increased by about Rs. 1½ lakhs for the reasons detailed in paragraph 28 of the Collector's report. The increase occurred chiefly under "Salt purchase and freight on account of Baragra Salt" and "Salt Agents' Bagging and Sewing Charges" and is therefore more apparent than real, the amount spent being in the nature of an advance which is eventually recouped when the salt is sold. But for these items, the expenditure would have shown a substantial decrease since considerable savings were effected during the year by a permanent reduction of establishment and the curtailment of the building programme by departmental agency, as detailed in paragraph 29 of the Collector's report.

Offences.

7. There was a further fall from 94 to 83 in the number of detected offences against the Salt Act.

Fish Curing Yards.

8. The working of the Fish Curing Yards during the year under report shows a net profit of Rs. 2,625 against a loss of Rs. 1,275 in the previous year. This is due to the raising of the issue price of salt from 7 to 8 annas a maund (*vide* Government Order, Revenue Department, No. 7595, dated the 3rd August 1916). Owing to the increased cost of supplying salt to the yards during the current year on account of high prices and freights, the Commissioner has recently proposed an increase in the existing issue price of 8 annas a maund.

Consumption and prices.

9. The average rate of consumption of salt per head throughout the Presidency fell from 13·5 to 11·87 lbs. for the reasons detailed in paragraph 23 of the Collector's report, while the average selling price of salt throughout the Presidency rose for the reasons given in paragraph 24 of the report. A full report on salt stocks and prices has been submitted to Government under the Commissioner's letter C. R. No. 1353, dated the 19th July, 1917. Every effort will be made to increase the manufacture during the ensuing season to meet growing demands and the position as regards stocks and prices will be carefully watched.

Concluding remarks.

10. The increased duty was in force throughout the year. The rise has not affected the tax-payer to any material extent.

11. The local production of Magnesium Chloride from bitterns removed from the Kharaghoda works continues satisfactorily. The royalty recovered on bitterns amounted to Rs. 24,761 against Rs. 20,719 in the previous year. The scope of the factory is being extended with a view to manufacturing epsom salts and refined salts for industrial purposes.

12. The year has seen the reorganization of the menial establishment and the reconstruction of the Coast Guard Service. The reductions sanctioned in Government Order, Revenue Department, No. 9053, dated the 19th September, 1916, were also effected. The somewhat urgent question of revising the pay of officers and clerks in the Salt Department was held back pending the amalgamation of the Salt and Excise Departments. The amalgamation having now been sanctioned, the Commissioner intends to take it up. The pay of the clerical staff in the Salt Department especially requires revision without delay.

13. The management of the Department will now vest in three Deputy Commissioners instead of one Collector; and the Commissioner believes that, while the Excise Department, which has hitherto had no immediate head at all, stands to gain most from the amalgamation, the lower ranks of the Salt Department will gain in having more effective control by three officers, each with a manageable area, than by one officer touring from end to end of the Presidency, while its gazetted ranks will unquestionably gain in prestige by the addition of two appointments of Deputy Commissioner on Rs. 1,200 to Rs. 1,450. The Commissioner cannot but think therefore that the amalgamation will make for greater efficiency in both Departments.

14. The work of the officers of the Department has generally been satisfactory and it has been efficiently managed both by Mr. Shepherd and by Mr. Maxwell. The Department has done well in supplying 11 officers during the war to the Indian Army Reserve of Officers. It has already had to mourn the loss of Mr. Macnamara and Mr. Mallandaine, killed in action. This year it has sustained a further loss by the death on active service of Mr. R. B. Webb.

S. R. ARTHUR,
Commissioner of Customs, Salt,
Opium and Abkari.

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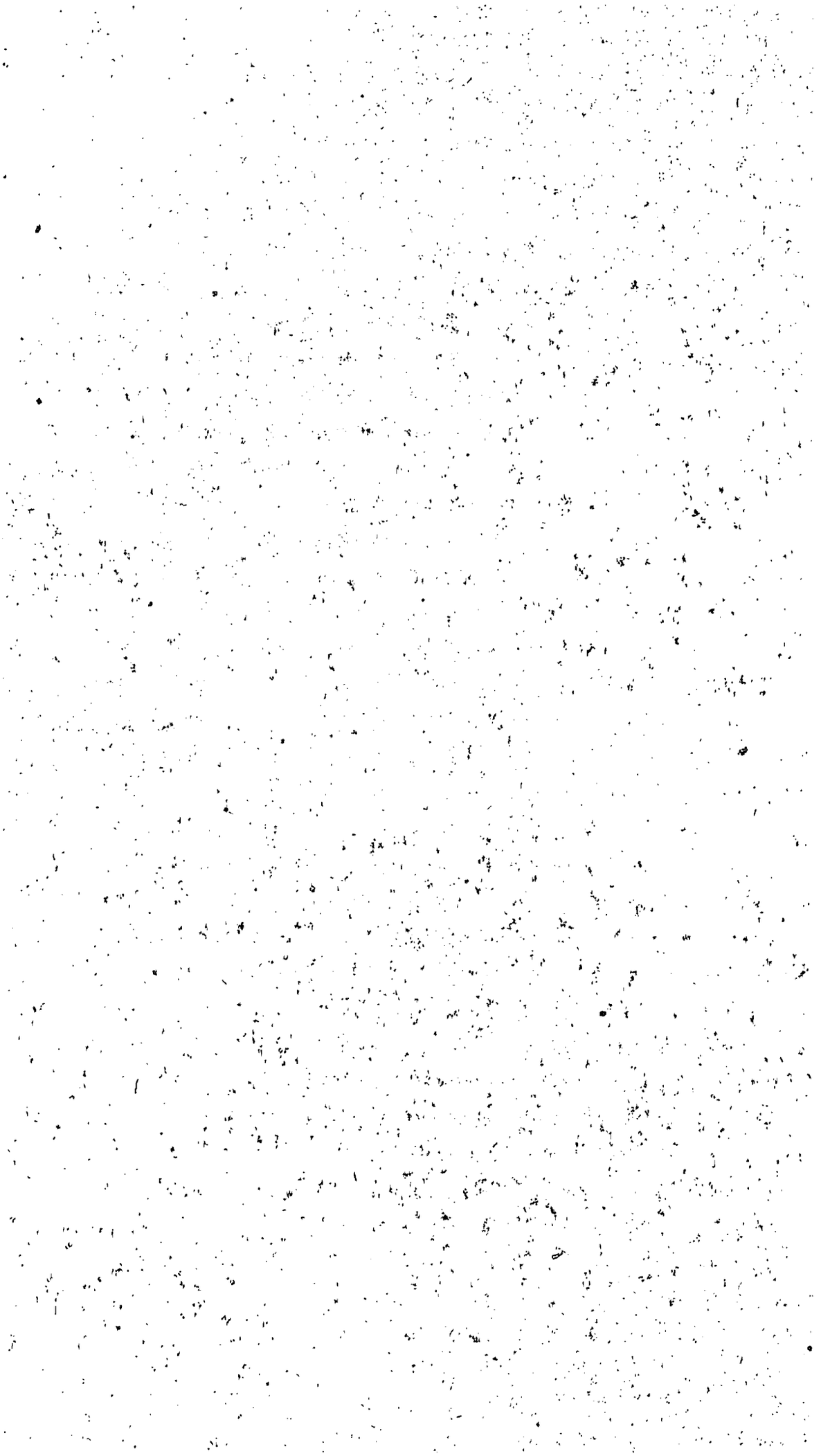

Annual Reports.

Report on the Administration of the Salt Department of the Bombay Presidency, excluding Sind and Aden, for the official year 1916-17.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. 457.

Bombay Castle, 16th January 1918.

Memorandum from the Commissioner of Customs, Salt, Opium and Abkari C.R. No. 2111 dated 14th September 1917—Submitting, with his review, a letter C.R. No. 2157 dated 11th August 1917 from the Collector of Salt Revenue, Bombay, who forwards the Report on the Administration of the Salt Department of the Bombay Presidency, excluding Sind and Aden, for the official year 1916-17.

Letter* from the Commissioner of Customs, Salt and Excise C.R. No. 2111 dated 21st September 1917.

Government memorandum* No. 11902 dated 4th October 1917 to the Commissioner of Customs, Salt and Excise.

RESOLUTION.—During the year 1916-17 unpropitious climatic conditions, shortage of suitable labour and scarcity of transport hampered the operations of the Salt Department in the Presidency proper.

The total amount of salt dealt with during the year was 124½ lakhs of maunds compared with 135½ in the preceding year, though the total revenue rose from 134 lakhs of rupees to 171¼ lakhs, the increase being mainly accounted for by the rise of four annas per maund in the duty on salt.

2. The main sources of supply are the brine wells at Khárágḥoda and Udu and the sea-salt works, chiefly near Bombay. In the case of the former, the Baragra salt, the total crop yielded by the pans fell from 38 lakhs of maunds (the record figure of the previous year) to 30¼ lakhs despite efforts to increase the output by the opening of new pans. The favourable agricultural conditions increased the chronic labour difficulties by drawing away numbers of Agrias from their hereditary calling of salt-making and thus rendered it impossible to work the pans to the full extent. The stock of salt was further depleted by the loss of about three lakhs of maunds owing to an unprecedented fall of rain at a critical time. The total sales of Baragra salt during the year rose from 29¼ lakhs to 33 lakhs of maunds, and exceptionally heavy indents were received from the United Provinces where the local salt supply could not meet the demand.

3. In the previous year the manufacture of sea-salt had decreased by 14 per cent. and a repetition of unfavourable weather—the prolongation of the monsoon and early and heavy rains in the hot weather—curtailed the output in the year under review so that the total amount of salt manufactured fell from 92 to 89¼ lakhs of maunds.

4. The price of salt increased automatically with the rise of duty, but shortage of stocks, accompanied probably by attempts to corner the supply, and the high rates and shortage of transport contributed to a further increase in price to a varying degree in different localities. To this cause must be attributed the fall in the consumption of salt in the Presidency though, as the average consumption per head of the population is about 12 lbs. per annum while the market price of salt varied from Rs. 1-11-7 to Rs. 3-0-8 according to the locality, it cannot be said that the increase in duty and the further rise in price have yet seriously affected the consumer.

The upward tendency of prices and the shortage of stocks have demonstrated the necessity of developing the salt sources of the Presidency to the

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utmost to meet the demand both within and without the Presidency. These problems have received the close attention of the Governor in Council, and the Salt Department is engaged on schemes to extend the manufacture of salt at the Pritchard Salt Works, and in the area at Bhándup already acquired for the manufacture of sea-salt.

5. The local manufacture of magnesium chloride, a product of great industrial value, was noticed as a new industry in last year's report. The restriction of import has led to a demand for this product from the various manufacturing centres in India. A refining plant has been erected by private enterprise at Khárághoda and an increased output has followed the demand.

The efforts of another firm to manufacture the same chemical from sea water in the vicinity of Bombay were unfortunately not attended by success.

6. The year under review marked the termination of a long and successful period of administration by the Salt Department. That Department now disappears as a separate entity. Since the close of the year the office of Collector of Salt Revenue has been abolished and the Department has been amalgamated with the Excise Department under the control of the Commissioner and more immediately of three Divisional Deputy Commissioners of Salt and Excise. The Governor in Council is confident that the good work hitherto performed by the officers of the Salt Department will be continued in the wider scope of their increased duties.

A. F. L. BRAYNE,
Under Secretary to Government.

G. R. No. 457, R. D., dated 16th January 1918.

To

The Commissioner of Customs, Salt and Excise,
The Commissioner in Sind.
The Commissioner, N. D.,
The Commissioner, C. D.,
The Commissioner, S. D.,
The Deputy Commissioners of Salt and Excise, Northern, Central and Southern Divisions,
The Collector of Customs, Bombay,
The Collector of Bombay,
All Collectors in the Presidency proper,
The Assistant Commissioner of Salt, Excise and Opium in Sind,
*The Director of Agriculture,
*The Private Secretary to His Excellency the Governor,
*The Accountant General,
*The Oriental Translator to Government,
*The Political Department of the Secretariat,
*The Non-official Members of the Legislative Council,
*The Editors' Tables and Editors of Newspapers,
†The Government of India,
†The Under Secretary of State for India.

*With copies of the report.
†By letter.

No. of 1918.

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